

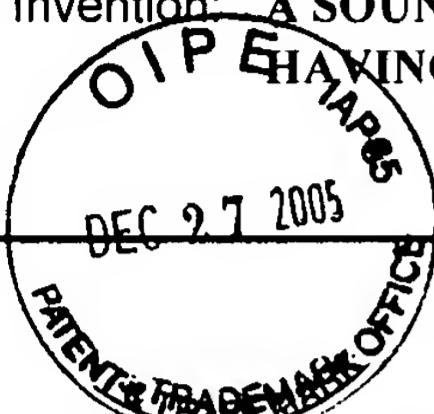
IPW

AMENDMENT TRANSMITTAL LETTER (Small Entity)Applicant(s): **Gardenier, et al.**

Docket No.

1442.033B

Application No. 10/621,749	Filing Date 07/17/2003	Examiner Phillips, Charles E.	Customer No. 23405	Group Art Unit 3751	Confirmation No. 1803
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Invention: **A SOUND SYSTEM AND A HEAD REST FOR A SPA AND A SPA HAVING A SOUND SYSTEM****COMMISSIONER FOR PATENTS:**

Transmitted herewith is an amendment in the above-identified application.

- Applicant claims small entity status. See 37 CFR 1.27

The fee has been calculated and is transmitted as shown below.

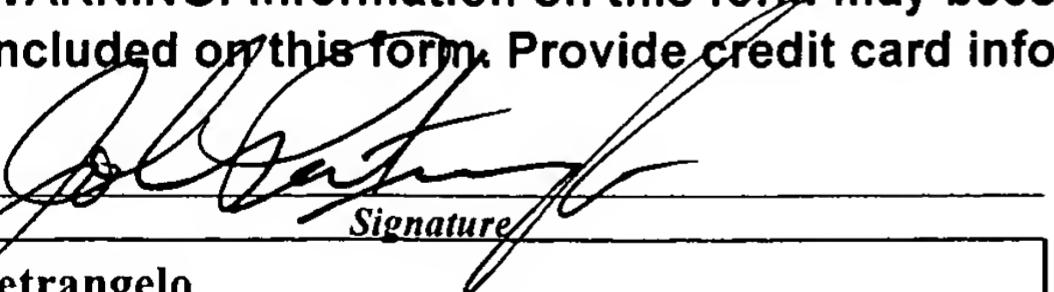
CLAIMS AS AMENDED

	CLAIMS REMAINING AFTER AMENDMENT	HIGHEST # PREV. PAID FOR	NUMBER EXTRA CLAIMS PRESENT	RATE	ADDITIONAL FEE
TOTAL CLAIMS	16 -	22 =	0	x \$25.00	\$0.00
INDEP. CLAIMS	1 -	3 =	0	x \$100.00	\$0.00
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					\$0.00
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT					\$0.00

- No additional fee is required for amendment.
- Please charge Deposit Account No. _____ in the amount of _____
- A check in the amount of _____ to cover the filing fee is enclosed.
- The Director is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 08-1935
- Any additional filing fees required under 37 C.F.R. 1.16.
 - Any patent application processing fees under 37 CFR 1.17.
- Payment by credit card. Form PTO-2038 is attached.

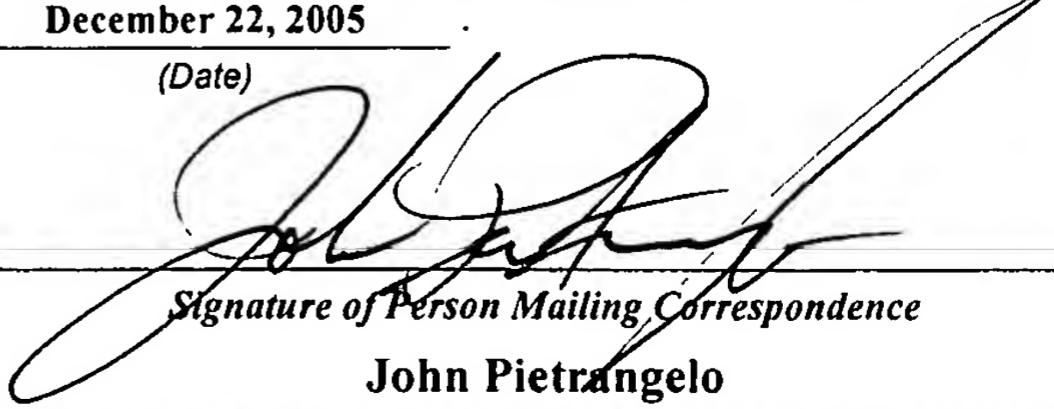
WARNING: Information on this form may become public. Credit card information should not be included on this form. Provide credit card information and authorization on PTO-2038.

Dated: December 22, 2005


John Pietrangelo
Registration No. 39,331

I certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" [37 CFR 1.8(a)] on December 22, 2005

(Date)


Signature of Person Mailing Correspondence
John Pietrangelo

Typed or Printed Name of Person Mailing Correspondence

cc:



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

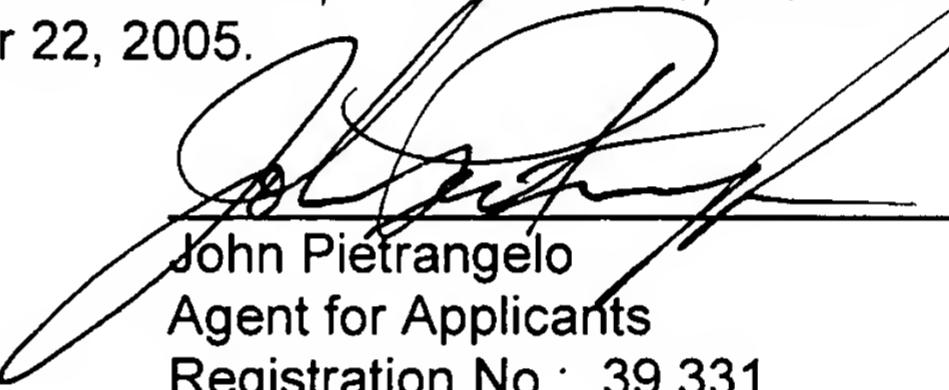
Applicants: Gardenier, et al. Confirmation No.: 1803
Serial No.: 10/621,749 Group Art Unit: 3751
Filed: July 17, 2003 Examiner: Phillips, Charles E.

Title: A SOUND SYSTEM AND A HEAD REST FOR A SPA AND A SPA HAVING A SOUND SYSTEM

* * * * *

CERTIFICATE OF FIRST CLASS MAILING

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on December 22, 2005.



John Pietrangelo
Agent for Applicants
Registration No.: 39,331

Date of Signature: December 22, 2005.

To: Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

SECOND SUPPLEMENTAL RESPONSE TO OFFICE ACTION

Dear Sir:

Introductory Comments

This Second Supplemental Response to Office Action is being submitted in reply to the Communication mailed December 6, 2005 for the above-referenced application. This Response is supplemental to the Supplemental Response filed on October 24, 2005 which was filed in response to a Communication mailed on August 26, 2005. Since this Response is being filed on or before December 26, 2005, this Second Supplemental Response is being timely filed.

Application No.: 10/621,749
Amendment dated December 22, 2005
Reply to Communication of August 26, 2005

The pending claims appear in the **Listing of Claims** that appears on page 3 of this paper. Applicant's **Remarks** begin on page 6 of this paper.